

(ಶ್ರೀ ಟಿ. ವೆಂಟಗುರಿಯ್ಯ)

ವಿನಾಯ್ಯ ದೊರಕಬೇಕು. ೫೦ ಸಾಮಿರ ಪ್ರಸಾನಂಬೇ ಇರತಕ್ಕ ಪ್ರಸ್ತಾವಣಿಗೆ ಈ ತೆರಿಗೆಯನ್ನು ಹಾಕಬಾರದು ಎಂದು ನಾನು ಕೇಲ್ಲಾಕ್ಕೆಳುತ್ತೇನೆ. ಸ್ವಂತ ವಾರಕ್ಕೆ ಮನೆಕ್ಕೆಂದು ವಾಸವಾಗಿರುವ ಮನೆಗಳಿಗೆ ಈ ತೆರಿಗೆಯನ್ನು ಹಾಕಬಾರದು. ಏತ ಕೇಂದ್ರ ಮಂಡಿ ಹೌಸ್‌ಬಿಲ್ಡಿಂಗ್‌ ಸೋಸೈಟಿಯಲ್ಲಿ ನಾಲ ತೆಗೆದುಕೊಂಡು ಮನೆಗಳನ್ನು ಕಟ್ಟಿಕೊಂಡಿದ್ದಾರೆ. ನಾವುನಾವಾಗಿ ಆ ಮನೆಗಳು ನಳಿ ನಳಿ ಮನೆಗಳು. ೧೦-೧೫ ತಿಂಗಳ ಇರತಕ್ಕ ಪ್ರಸಾನ್. ಈಗ ಉದಾಹರಣೆಗೆ ಹೇಳುವ ದಾರದೆ ನಾನೂ ಕೂಡ ಹೌಸ್‌ಬಿಲ್ಡಿಂಗ್‌ ಸೋಸೈಟಿಯಲ್ಲಿ ನಾಲಿವಾದಿ ೧೭ ತಿಂಗಳ ಇರತಕ್ಕ ಒಂದು ಮನೆಯನ್ನು ಕಟ್ಟಿದ್ದೇನೆ. ಹೌಸ್‌ಬಿಲ್ಡಿಂಗ್‌ ಸೋಸೈಟಿಗೆ ನಾಲ ತೆಗೆದುಕೊಂಡಿರುವ ಹಳವನ್ನೆಲ್ಲಾ ಕಟ್ಟಿದರೆ ಆ ಮನೆ ನನ್ನ ದಾಗುತ್ತದೆ. ಇಲ್ಲದಿದ್ದರೆ ಇಲ್ಲ. ಅದ್ದಿಂದ ಈ ರಿತಿ ಕಟ್ಟಿದ್ದಾಗ ಮೇಲೆ ತೆರಿಗೆಯನ್ನು ಹಾಕಲೇ ಬೇಕಿಂದು ನಕಾರದವರು ಹತ ಹಿಡಿಯಿಂದು ನ್ಯಾಯಿವಲ್ಲ. ೫೦ ಸಾಮಿರ ಪ್ರಸಾನಂಬೇಗೆಂತ ಕಡಿಮೆ ಇರುವ ಪ್ರಸ್ತಾವಣಿಗೆ ಮತ್ತು ಸ್ವಂತ ವಾಸಕ್ಕೆ ಕಟ್ಟಿಕೊಂಡಿರುವ ಮನೆಗಳಿಗೆ ಈ ತೆರಿಗೆಯಿಂದ ವಿನಾಯ್ಯ ಕೊಡಬೇಕಿಂದು ಹೇಳಿ ನನ್ನ ಮಾತನ್ನು ಮುಗಿಸುತ್ತೇನೆ.

Sri G. VENKATAI GOWDA (Palya).—Sir, I entirely agree with my friend Sri Namoshi when he appealed to the Minister concerned to withdraw this Bill for the simple reason that it amounts, in my opinion, to double taxation of an owner of a building within the limits of a local authority because he is asked to pay house tax to the local authority and also to Government.

Mr. SPEAKER.—Before the Hon'ble Member proceeds further, the Finance Minister will make a motion.

Report of the Select Committee on the Mysore Sales Tax (Amendment) Bill, 1962.

Presentation

Sri B. D. JATTI (Minister for Finance).—Sir, I beg to present the Report of the Select Committee on the Mysore Sales Tax (Amendment) Bill, 1962.

Mr. SPEAKER.—The Report of the Select Committee is presented.

mysore building tax bill, 1962.

Motion to consider.

(Debate continued.)

Sri G. V. GOWDA.—Can a subject of the State be made liable to pay tax on a subject matter through two different agencies is a matter for deep consideration. The reasons that have been advanced by the Minister do not appear to be convincing at all. Because the value of lands to which irrigation facilities have been provided has increased, there is justification to impose betterment levy and it is asked on the same analogy why should we not impose a tax on those buildings whose value because of certain circumstances has gone up. I wish to make one point clear. So far as the increase in the value of land and buildings is concerned, who is responsible for the increase in the value of buildings?

On account of the construction of projects or tanks out of Government money, the value of the land naturally goes up and in such cases Government is perfectly entitled to seek contribution or betterment levy from the owners of those lands; because of Government's initiative that increase comes into the picture. The same analogy does not hold good so far as increased values of the buildings are concerned. Government is not directly or indirectly responsible for the increased value of the building. What has the Government done? What is the responsibility that the Government has undertaken in this regard and in what way it is responsible for the increasing value of the buildings? That is my simple question. If the Government would say that in this way we are responsible for the enhancing of the value of the building, then they are perfectly justified in asking the owner to pay a share. Sir, it is said :

“Speculative business in urban properties has developed into a regular trade.”

It may be so far as urban area is concerned. What is the definition of urban area? Can you bring all the towns and Panchayats as urban area? It may be Davangere, Bangalore, Hubli or Mangalore, where this sort of increase has come